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SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
TALLULAH, LOUISIANA

REPORTS ON THE AUDIT OF THE FINANCIAL STATEMENTS
OF THE SPECIAL REVENUE FUNDS AND ACCOUNT GROUP,
INTERNAL CONTROL AND COMPLIANCE
YEAR ENDED DECEMBER 31, 2000

WITH
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNT

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Release Date 7-18-01

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
TALLULAH, LOUISIANA
FINANCIAL STATEMENTS OF THE SPECIAL REVENUE FUNDS AND ACCOUNT GROUP
YEAR ENDED DECEMBER 31, 2009**

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1. FINANCIAL STATEMENTS

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REPORT OF INDEPENDENT AUDITOR

Sixth Judicial District Court
Tallulah, Louisiana

I have audited the accompanying general purpose financial statements of the Sixth Judicial District Court of Louisiana, a component unit of the State of Louisiana Judicial System and the associated group financial statements of the Sixth Judicial District Court of Louisiana, as of December 31, 2008, and the year then ended. These general purpose financial statements are the responsibility of the Judicial District's judges. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the judges, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Sixth Judicial District Court of Louisiana, and the Associated Group financial statements of the Sixth Judicial District Court of Louisiana, as of December 31, 2008, and the results of that Court's operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated June 11, 2009 on my consideration of the Judge's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Sixth Judicial District Court of Louisiana, taken as a whole. The accompanying schedules of combining financial statements are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements. The information in these combining financial statements have been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Tallulah, Louisiana
June 11, 2009



Exhibit A

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
COMBINED BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUP
DECEMBER 31, 2000**

	Governmental		Totals	
	Fund Type	Account Group	(Memorandum Only)	
	Special Revenue	General Fund Assets	2000	1999
ASSETS				
Cash	\$193,873.74	\$	\$193,873.74	\$175,942.39
Certificate of Deposit	271,998.18		271,998.18	257,336.67
Accounts receivable	14,888.59		14,888.59	4,488.58
Equipment		154,272.89	154,272.89	149,182.08
Total assets	<u>\$479,879.43</u>	<u>\$154,272.89</u>	<u>\$634,152.32</u>	<u>\$586,949.71</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 1,238.55	\$	\$ 1,238.55	\$ 39,094.92
Total liabilities	<u>\$ 1,238.55</u>	<u>\$</u>	<u>\$ 1,238.55</u>	<u>\$ 39,094.92</u>
Fund Equity:				
Investment in general fund assets	\$	\$154,272.89	\$154,272.89	\$149,187.88
Fund Balances:				
Reserve for computer purchase	\$	\$	\$	\$ 2,000.00
Unreserved - undesignated	<u>478,640.88</u>	<u></u>	<u>478,640.88</u>	<u>405,342.54</u>
Total fund equity	<u>\$478,640.88</u>	<u>\$154,272.89</u>	<u>\$632,913.77</u>	<u>\$554,489.99</u>
Total liabilities and fund equity	<u>\$479,879.43</u>	<u>\$154,272.89</u>	<u>\$634,152.32</u>	<u>\$586,949.71</u>

The accompanying notes are an integral part of the financial statements.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Governmental Fund Type Special Revenues	
	2008	2009
REVENUES		
Intergovernmental	\$ 48,611.46	\$ 48,507.08
Fees	244,661.27	237,889.45
Interest	11,179.67	15,386.53
Other		5,339.18
Total revenues	<u>\$314,252.40</u>	<u>\$307,122.24</u>
EXPENDITURES		
General Government		
Salaries and benefits	\$171,096.00	\$137,112.64
Travel	14,561.32	8,633.14
Office	31,756.85	33,151.69
Insurance	3,481.21	3,359.45
Professional	17,688.50	18,656.59
Repairs and maintenance	3,691.31	31,238.18
Capital outlay	<u>11,153.04</u>	<u>2,887.69</u>
Total expenditures	<u>\$253,388.82</u>	<u>\$235,129.40</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 60,863.58</u>	<u>\$ 72,092.84</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	\$ 22,500.00	\$
Operating transfers out	<u>(22,500.00)</u>	<u>_____</u>
Total	<u>\$ _____</u>	<u>\$ _____</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ 58,863.58</u>	<u>\$ 72,092.84</u>
FUND BALANCE - BEGINNING	<u>426,342.54</u>	<u>348,137.72</u>
FUND BALANCE - ENDING	<u><u>\$479,613.18</u></u>	<u><u>\$420,230.56</u></u>

The accompanying notes are an integral part of the financial statements.

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2009**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 47,778.89	\$ 48,815.46	\$ 1,036.56
Fees	143,500.00	134,568.24	(8,931.76)
Interest	4,650.00	21,779.07	16,129.07
Other	<u>200.00</u>	<u> </u>	(200.00)
Total revenues	<u>\$296,128.89</u>	<u>\$205,162.77</u>	<u>\$ 1,735.87</u>
EXPENDITURES			
General Government:			
Salaries and benefit	\$188,708.86	\$175,389.13	\$13,319.73
Travel	8,800.00	14,061.12	(5,261.12)
Office	28,178.00	32,545.32	(4,367.32)
Insurance	1,250.00	2,481.31	1,231.31
Professional	7,500.00	17,980.18	(10,480.18)
Repairs and maintenance	16,500.00	38,889.21	(22,389.21)
Capital outlay	<u>26,000.00</u>	<u>11,165.08</u>	<u>14,834.92</u>
Total expenditures	<u>\$287,136.86</u>	<u>\$273,416.33</u>	<u>\$ 13,720.53</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 11,892.14</u>	<u>\$ 18,885.94</u>	<u>\$16,993.80</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	\$ 12,916.86	\$ 12,969.08	\$53.22
Operating transfers out	(12,916.86)	(12,969.08)	(53.22)
Total	<u> </u>	<u> </u>	<u> </u>
EXCESS OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ 11,892.14</u>	<u>\$ 18,885.94</u>	<u>\$16,993.80</u>
ADJUSTMENTS: (NOTE 6)			
Accrued revenue		\$ 8,543.00	
Accrued expenditures		<u>13,836.27</u>	
Total adjustments (budget to GAAP basis)		<u>\$ 22,403.88</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES (GAAP BASIS)		<u>\$ 58,289.74</u>	
FUND BALANCE - BEGINNING		<u>420,142.24</u>	
FUND BALANCE - ENDING		<u>\$478,431.98</u>	

The accompanying notes are an integral part of the financial statements.

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2000**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Special Revenue Fund and Account Group of the Sixth Judicial District Court of Louisiana were established in compliance with Louisiana Revised Statutes 11:596.18 and 46:126.5. The purpose of Louisiana Revised Statute 11:596.18 is to expedite the business and function of the court by payment of personnel salaries, purchase and maintenance of equipment, establishing and maintaining a law library and any expenses incidental to proper administration of the court other than payment of salaries to judges. In addition, Louisiana Revised Statute 46:126.5 is to expedite the establishment and enforcement of support payments. A collection fee of not more than 5% of support obligation can be used to fund the administrative costs of the expedited process.

For financial reporting purposes, in conformance with GASB Clarification Section 2190, the Special Revenue Fund and Account Group is a part of the district court system of the State of Louisiana. The accompanying financial statements present financial information only on the operations of the Special Revenue Fund and Account Group of the Sixth Judicial District Court, a component of the State of Louisiana judicial system. This component unit is an integral part of the reporting entity.

The accounting policies of the Sixth Judicial District Court of Louisiana conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted Standard-Setting Body for establishing Governmental Accounting and Financial Reporting Principles. The following is a summary of the significant policies:

A. Financial Reporting Entity

This report includes all funds and account groups which are controlled by or dependent on the Judges of the Sixth Judicial District Court of Louisiana. Control by or dependence on the District was determined on the basis of budget adoption, selection of governing authority, designation of management, the ability to significantly influence operations and accountability for fiscal matters. No component units are present.

B. Fund Accounting

The Sixth Judicial District Court of Louisiana uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by aggregating transactions relating to certain government functions or activities.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEAR ENDED DECEMBER 31, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

B. Fund Accounting (continued)

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The financial statements in this report are grouped into the following fund types and account groups:

One governmental fund type, a special revenue fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

One account group, the general fixed assets account group. All fixed assets used in governmental fund operations are accounted for in the general fixed assets account group.

C. Fixed Assets and Long-Term Liabilities

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the government funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

The fixed assets account group is not a "fund". It is concerned only with the measurement of financial position, not with measurement of results of operations.

There are no long-term liabilities at December 31, 2008.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurement made, regardless of the measurement focus applied.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEAR ENDED DECEMBER 31, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

D. Basis of Accounting (continued)

The Special Revenue Fund accounts are maintained on a cash basis of accounting. However, the Fund, as reported in the accompanying financial statements, has been converted to a modified accrual basis of accounting utilizing the following practices:

Revenues:

Revenues are recognized in the accounting period when susceptible to accrual (i.e., when they become both available and measurable). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Commissions of filing fees are considered "measurable" when in the hands of collecting governments and are recognized as revenue at that time. Collection fees on support obligations are recorded when they are received by the Sixth Judicial District Court of Louisiana. Interest income on the money market account is recorded when the income is available and measurable.

Expenditures:

Expenditures are generally recognized under the modified accrual basis of accounting in the accounting period in which the fund liability is incurred, if measurable.

E. Cash and Investments

Cash includes amounts in interest bearing demand deposits. Under state law, the District may deposit funds in demand deposits, interest bearing time deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost, which approximates market.

F. Budgetary Accounting

In accordance with RS 39:1313G the Sixth Judicial District Court of Louisiana did adopt a budget for the year ended December 31, 2008. Budget amounts are as originally adopted by the Judges, except beginning fund balances which has been adjusted to agree with the ending balance of the prior years audit report. All budgetary appropriations lapse at the end of each year. Reconciliation accounting is not used.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEAR ENDED DECEMBER 31, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

3. Total Column on Combined Statements - Overview

The total column on the statements - overview are captioned "Information Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - CASH

At December 31, 2008, the District Court had cash totaling \$193,873.34 as follows:

Demand deposits	<u>\$193,873.34</u>
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These deposits are stated at cost, which approximated market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in holding or collateral bank that is mutually acceptable to both parties. At December 31, 2008, the District had \$193,873.34 in deposits. \$187,263.29 of these deposits were secured from risk by federal depository insurance and \$16,610.05 by the pledge of securities.

NOTE 3 - INVESTMENTS

At December 31, 2008, the District had investments totaling \$271,891.66 which included only certificates of deposit, each having an original maturity in excess of three months from the date acquired.

	Carrying Amount	Market Value
Certificates of Deposit	<u>\$271,891.66</u>	<u>\$271,891.66</u>

The investments are in the name of the District and are held at the District office. These investments are covered by federal depository insurance and the pledge of securities.

**SOUTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEAR ENDED DECEMBER 31, 2010**

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

The changes in general fixed assets are as follows:

	Balance 02/01/09	Additions	Deductions	Balance 12/31/09
Support Enforcement Fund	\$ 63,466.70	\$	\$	\$ 63,466.70
Probation Supervision	88,232.37	3,974.99		92,207.36
FDNS Intake Office	<u>1,487.58</u>	<u>7,198.41</u>		<u>8,686.00</u>
Total	<u>\$143,186.65</u>	<u>\$11,173.40</u>	<u>\$</u>	<u>\$154,360.05</u>

All of the district's fixed assets consisted of office and court room furniture, fixtures and equipment.

NOTE 5 - PENSION PLAN

Substantially all employees of the District are members of the Parochial Employees Retirement System of Louisiana ("System"), a cost-sharing multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the District are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from the District funds are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of the final-average salary for each year of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final-average salary, plus \$24.00 for each year of supplemental plan-only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the age specified previously and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge parishes. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statutes 11:183, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEAR ENDED DECEMBER 31, 2000**

NOTE 5 - PENSION PLAN (CONTINUED)

The following provides certain disclosures for the district and the retirement system:

Year Ended December 31, 2000, 1999 and 1998

Contribution rates:	1998	1999	2000
Employers	9.3%	9.3%	9.3%
Employee	7.35%	7.35%	7.35%
Contributions:			
Required by statute:			
Employers	\$12,958.28	\$11,389.99	\$14,851.64
Employee	<u>18,571.16</u>	<u>9,152.82</u>	<u>11,462.18</u>
Total	<u>\$31,529.44</u>	<u>\$20,542.81</u>	<u>\$26,313.82</u>
Actual:			
Employers	\$12,958.28	\$11,389.99	\$14,851.64
Employee	<u>18,571.16</u>	<u>9,152.82</u>	<u>11,462.18</u>
Total	<u>\$31,529.44</u>	<u>\$20,542.81</u>	<u>\$26,313.82</u>

NOTE 6 - BUDGETARY - GAAP REPORTING RECONCILIATION

The accompanying Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Budget Basis)-Governmental Fund Types presents comparisons of the legally adopted budget (more fully described in Note 1) with actual data on a budgetary basis. Because the accounting principles (cash basis) applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), reconciliations of resultant basis and perspective differences in net income for the year ended June 30, 2000 are presented on the budgetary comparison statement.

II. ADDITIONAL INFORMATION

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2000

	Support Enforcement Fund	Probation Supervision	Judicial Expenses	PTMS Inmate Officer	Total
ASSETS					
Cash	\$126,818.48	\$ 43,787.47	\$37,663.94	\$1,890.88	\$190,875.74
Certificate of deposit	292,447.94	68,543.72			371,091.18
Accounts receivable	<u>18,346.52</u>	<u></u>	<u>3,628.80</u>	<u></u>	<u>14,985.32</u>
Total assets	<u>\$338,612.94</u>	<u>\$112,331.19</u>	<u>\$41,292.74</u>	<u>\$1,890.88</u>	<u>\$473,875.43</u>
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts payable	\$ 383.71	\$ 342.41	\$ 508.80	\$ 95.12	\$ 1,230.04
FUND EQUITY					
Unassigned - undesignated	\$338,186.21	\$116,988.18	\$40,812.94	\$1,795.76	\$478,611.88
Total fund equity	<u>\$338,186.21</u>	<u>\$116,988.18</u>	<u>\$40,812.94</u>	<u>\$1,795.76</u>	<u>\$478,611.88</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$338,612.94</u>	<u>\$117,330.69</u>	<u>\$41,325.64</u>	<u>\$1,890.88</u>	<u>\$473,875.43</u>

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2009**

	Support Enforcement	Probation Supervision	Judicial Expense	Fine/ Inmate Office	Total
REVENUES					
Intergovernmental	\$	\$ 1,624.00	\$	\$43,891.46	\$ 45,515.46
Fees	121,376.64	78,209.56	44,284.07		244,870.27
Interest	<u>15,082.84</u>	<u>1,824.29</u>	<u>881.48</u>		<u>21,788.61</u>
Total revenues	<u>\$136,459.48</u>	<u>\$ 82,657.85</u>	<u>\$45,165.55</u>	<u>\$43,891.46</u>	<u>\$308,174.34</u>
EXPENDITURES					
General government					
Salaries and benefits	\$ 23,811.56	\$ 46,281.68	\$64,582.72	\$40,894.37	\$175,569.33
Taxes	102.88	6,424.79	5,473.71	2,348.83	14,349.21
Office expense	14,334.84	13,864.06	326.45	1,383.30	30,508.65
Insurance	381.31	2,160.08			2,541.39
Professional fees	13,808.80	4,030.58	600.00	300.80	18,740.26
Repairs & maintenance	2,451.36	889.99			3,341.35
Capital outlay		<u>1,273.48</u>		<u>1,328.45</u>	<u>2,601.93</u>
Total expenditures	<u>\$ 54,800.85</u>	<u>\$ 70,023.48</u>	<u>\$70,982.88</u>	<u>\$45,512.55</u>	<u>\$240,320.76</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 81,658.63</u>	<u>\$ 1,634.37</u>	<u>\$34,182.67</u>	<u>\$ 2,378.91</u>	<u>\$ 119,754.58</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$	\$	\$20,000.00	\$ 2,500.00	\$ 22,500.00
Operating transfers out	<u>(20,000.00)</u>	<u>(2,500.00)</u>			<u>(22,500.00)</u>
Total	<u>\$ 20,000.00</u>	<u>\$ 2,500.00</u>	<u>\$20,000.00</u>	<u>\$ 2,500.00</u>	<u>\$</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ 61,658.63</u>	<u>\$ 6,134.37</u>	<u>\$ 14,182.67</u>	<u>\$ 4,878.91</u>	<u>\$ 86,754.58</u>
FUND BALANCE - BEGINNING	<u>278,532.48</u>	<u>110,758.31</u>	<u>27,028.31</u>	<u>6,022.24</u>	<u>422,341.34</u>
FUND BALANCE-ENDING	<u><u>\$340,191.11</u></u>	<u><u>\$116,892.68</u></u>	<u><u>\$41,210.98</u></u>	<u><u>\$ 1,151.15</u></u>	<u><u>\$500,045.92</u></u>

III. INTERNAL CONTROL AND COMPLIANCE

DAVID G. RICHARDSON

CERTIFIED PUBLIC ACCOUNTANT

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Sixth Judicial District Court of Louisiana
Tulahoma, Louisiana

I have audited the general purpose financial statements of the Sixth Judicial District Court of Louisiana, for the year ended December 31, 2000, and have issued my report thereon dated June 11, 2001.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Sixth Judicial District Court of Louisiana's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an object of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Sixth Judicial District Court of Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted a certain matter involving the internal control over financial reporting and its operation that I consider to be a reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described below:

Sixth Judicial District Court of Louisiana
Tallulah, Louisiana

1. Because of the District's size and the limited number of accounting personnel, it is not feasible to segregate duties to achieve effective internal accounting control. This matter was also reported as a reportable condition in my prior year's report.

Management's response:

The Judge's have considered this weakness and determined that it would not be cost effective to employ sufficient personnel to obtain adequate segregation of duties. The Judge's have attempted to mitigate this weakness by their supervision and review procedures.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe the reportable condition described above is a material weakness.

Prior year audit findings reportable conditions

Inadequate segregation of duties. This matter has been discussed above.

No management letter was issued.

This report is intended for the information and use of the Judges and the Louisiana Legislative Auditor's office and is not intended to be and should not be used by anyone other than these specified parties. The restriction is not intended to limit the distribution of this report, which is a matter of public record.

Tallulah, Louisiana
June 11, 2001



**SIXTH JUDICIAL DISTRICT COURT
BALLUJAH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2008**

I have audited the general purpose financial statements of Sixth Judicial District Court as of and for the year ended December 31, 2008, and have issued my report thereon dated June 13, 2009. I evaluated my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. My audit of the financial statements as of December 31, 2008 resulted in an unqualified opinion.

Section I. Summary of Auditor's Reports

A. Report On Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses yes no Reportable Conditions yes no

Compliance

Compliance Material to Financial Statements yes no

B. Federal Awards - N/A

Internal Control

Material Weakness yes no Reportable Conditions yes no

Type of Opinion on Compliance

Unqualified

Qualified

For Major Programs

Disclaimer

Adverse

Are their findings required to be reported in accordance with Circular A-110, Section 3.10(a).

C. Identification of Major Problems: N/A

CFOA Number(s)

Name of Federal Program (or cluster)

Define threshold used to distinguish between Type A and Type B Programs N/A.

Is the audit a "low-risk" audit, as defined by OMB Circular A-110? yes no N/A

Section II. Financial Statement Findings

No matters were reported.

Section III. Federal Award Findings and Questioned Costs - N/A

SIXTH JUDICIAL DISTRICT COURT
TALLULAH, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2008

Section I. Internal Control and Compliance Material to the Financial Statements

No findings were reported under this section.

Section II. Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III. Management Letter

No management letter was issued.

SIXTH JUDICIAL DISTRICT COURT
TALLULAH, LOUISIANA
MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2009

Section I. Internal Control and Compliance Material to the Financial Statements

No findings were reported under this section.

Section II. Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III. Management Letter

No management letter was issued.